In-kind Guidance

For Federal awards, matching and cost-share such as cash and third-party in-kind contributions, must meet all of the following criteria:

- **Must be verifiable.** Matching and cost-share contributions must be verifiable from the non-Federal entity’s records.
- **Not counted more than once.** Matching and cost-share contributions must not be included as contributions for any other Federal award.
- **Needed for Project/Program.** Matching and cost-share contributions must be necessary and reasonable for accomplishment of project or program objectives.
- **Must be allowable costs.** Matching and cost-share contributions must be allowable under 2 CFR Part 200 Subpart E —Cost Principles aka the Uniform Guidance.
- **Not from Federal Sources.** Matching and cost-share contributions must not be paid by the Federal government under another Federal award, unless Federal statute authorizes it.
- **Included in approved budget.** Matching and cost-share contributions must be provided for in the approved budget when required by the Federal awarding agency.
- **Conform to § 200.306.** Matching and cost-share contributions must conform to other provisions of § 200.306 Cost sharing or matching as applicable.
- **Services are necessary.** Services furnished by third-party personnel, consultants, and other must be an integral and necessary part of an approved project or program to be included in cost-share/match.

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- **Application.** An estimated amount of in-kind use during the Period of Performance must be included.
- **Value of Volunteer Time for unpaid volunteers.** $25.56/hr. (subject to change).
- **Unpaid Volunteer:**
  i. Strictly on a volunteer basis, not representing an entity.
  ii. Representing an entity other than their own.
  iii. Providing services outside their purview.

**Unpaid volunteer examples:**
  i. A fire fighter works for Portland FD and is a volunteer for Falmouth FD. This firefighter volunteers representing Falmouth FD and does not have an on-call or response rate of pay.
  ii. A retiree volunteers to distribute meals, not representing any entity.
  iii. A volunteer working outside their purview i.e. they are an EMT volunteering to move equipment.
• **Value of Volunteer Time for paid volunteers.**
  i. Their employment hourly rate must be used.
  ii. An hourly rate must be calculated for salary-based volunteers.
  iii. If a volunteer is paid a specific rate for on-call and/or response services, or to attend meetings, that hourly rate must be utilized.
  iv. Rate of pay **must** be verifiable by employer. Either keep a spreadsheet of volunteer rate of pay as back up, or attach a sheet from the employer.

**Paid volunteer examples:**
 i. A fire fighter works for Portland FD and is a volunteer for Falmouth FD. This firefighter volunteers representing Portland FD.
 ii. A nurse volunteers at a shelter as a nurse, which is within their purview.
 iii. Anyone representing their own associated entity.

• **Non-Federal Entity (NFE) responsibilities:**
  **Documentation.**
  i. In-kind costs must be verifiable from the NFE records.
  ii. NFE must track cost share over the course of the agreement.
  iii. A spreadsheet must be submitted with each request for reimbursement, which includes current charges and a summary of in kind used to date.
  iv. Employer rate of pay for all volunteer(s) whether they’re a paid volunteer or not.
     (a) Contact each employer and request the volunteer’s rate of pay.
     (b) Create a spreadsheet reflecting the name and rate of pay.
     (c) Use spreadsheet as a running document, and add additional volunteers as needed.
     (d) Spreadsheet must be submitted as in-kind rate of pay back up documentation to the request for reimbursement.
     (e) The spreadsheet must be updated annually as due diligence for verification.
  Or
     (a) Attach documentation from each volunteer’s employer as back up documentation to each request for reimbursement.
  v. Sign in/out sheet
     (a) All volunteers must **sign in and out**.
     (b) Contain begin & end date and name of activity.
     (c) Remove all federally funded participants.
     (d) List the begin/end time of activity.
     (e) Name of volunteer, place of employment, entity they are representing & Travel time.
     (f) Indicate if volunteer is paid an hourly rate or is unpaid.
  vi. **Agenda**
  vii. **Mission based volunteer(s) documentation:**
     (a) Mission name and objective.
     (b) Volunteer name(s).
     (c) Time deployed and time signed in/out – must be verifiable.

• **Travel time is allowable.** Verification of travel time is mandatory for each volunteer i.e. google earth.

• **Mileage.** Unallowable.
• **PPE Rates.**
  i. Supplies:
     (a) Surgical masks    $35.30/50 pk.
     (b) N95 masks        $25.73/20 pk.
     (c) Cloth masks      $5.00 ea.
     (d) Face shields     $10.72/ea.
     (e) Nitrile gloves   $16.20/100 pk.
     (f) Latex gloves     $16.27/100 pk.
     (g) Shoe covers      $15.57/100 pk.
     (h) Eye protection   $3.30 ea.
     (i) Disposable gowns $8.76/ea.
     (j) Hand sanitizer   $40.80/gallon
  ii. Unallowable:
      (a.) PPE that was donated from CDC, HHS or NS or from the state as a pass through.
  iii. Allowable:
      (a) Donated supplies that have verifiable documentation, which must include date of donation, company, type of supply.
• **Disallowable.** The pass-through agency may disallow costs at any time if the rules and regulations are not met.
• **2 CFR in-kind cost references include, but are not limited to:**
  i. §200.306 Cost sharing or matching
  ii. §200.403 Allowable
  iii. §200.404 Reasonable
  iv. §200.405 Allocable